



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

McBAIN, HOWARD LEE, *American City Progress and the Law*. Pp. vii, 269. New York: Columbia University Press, 1918.

This books covers the principles of law on such general matters as Home Rule, Smoke, Nuisance, Billboards, Zoning, Excess Condemnation, Municipal Ownership, Municipal Markets, Parks and Playgrounds, and the Promotion of Commerce and Industry. It contains nothing new but may serve as a handy reference for those who do not have the standard works at hand.

C. L. K.

LUTZ, HARLEY LEIST. *The State Tax Commission*. Pp. ix, 673. Price, \$2.75. Cambridge: Harvard University Press, 1918.

Within recent years American students of taxation have been giving increased attention to problems of administration. One can easily be convinced of this fact by examining the proceedings of the National Tax Association. A factor in fiscal administrative systems that has been much discussed has been the state tax board. Except for Chapman's monograph in 1897, however, no special study of this important subject had been attempted prior to the publication of the present volume. Chapman's study was comparatively brief and is now out-of-date. Lutz's contribution offers a complete and up-to-date critical history of great value.

Dr. Lutz first deals in a general way with the evolution of centralized administration in state taxation. Next he reviews the development of the early boards of equalization and assessment. The organization and the equipment of state tax departments are also touched upon. Then follows the most useful part of the book, a detailed historical critique of eleven chapters dealing with the tax commissions of as many states. The states selected are those (including Indiana, New York, Ohio and Wisconsin) where such commissions are of especial interest on account of their age, experience or powers. The commissions of all the remaining states, excepting Idaho, Montana, Arkansas and North Dakota, are treated together in three other chapters.

The writer's study of the tax commission has compelled him to pay considerable attention to the general development of state tax systems. Accordingly he has given us what is perhaps the nearest approach to a treatise on state taxation that has yet appeared. However, his treatment of taxation as such has been carefully subordinated and the emphasis of the volume falls on the problem of centralized administration.

The book is rounded out by an appraisal of the work of tax commissions and by several valuable conclusions concerning the control central boards should have over local assessments. The author argues against "bureaucratic centralization," such as Ohio once had, yet he believes that state supervision of local administration has been highly beneficial thus far and that it should be extended in several directions.

This study was awarded the David A. Wells Prize for the year 1915-1916, a recognition fully deserved.

FRANK T. STOCKTON.

University of South Dakota.